

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ACKLEY</div> <div>CITY OF <u>ACKLEY</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204200100000</div> <div>City of Ackley</div> <div>208 State Street</div> <div>Ackley, IA 50601</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		749,837		749,837	750,990
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		749,837		749,837	750,990
Delinquent property taxes		0		0	
TIF revenues		21,707		21,707	19,461
Other city taxes		214,767	0	214,767	165,869
Licenses and permits		5,846	0	5,846	3,700
Use of money and property		110,512	0	110,512	94,397
Intergovernmental		338,212	0	338,212	188,535
Charges for fees and service		387,864	732,037	1,119,901	1,042,124
Special assessments		4,144	0	4,144	
Miscellaneous		203,533	15,983	219,516	105,866
Other financing sources		1,966,295	0	1,966,295	7,558
Total revenues and other sources		4,002,717	748,020	4,750,737	2,378,500
Expenditures and Other Financing Uses					
Public safety		592,650	0	592,650	537,235
Public works		344,072	0	344,072	388,868
Health and social services		2,964	0	2,964	3,000
Culture and recreation		309,853	0	309,853	177,764
Community and economic development		62,877	0	62,877	57,271
General government		289,424	0	289,424	263,282
Debt service		623,810	0	623,810	213,821
Capital projects		523,439	0	523,439	136,628
Total governmental activities expenditures		2,749,089	0	2,749,089	1,777,869
Business type activities		0	660,613	660,613	648,076
Total ALL expenditures		2,749,089	660,613	3,409,702	2,425,945
Other financing uses, including transfers out		1,150,825	0	1,150,825	7,558
Total ALL expenditures/And other financing uses		3,899,914	660,613	4,560,527	2,433,503
Excess revenues and other sources over (Under) Expenditures/And other financing uses		102,803	87,407	190,210	-55,003
Beginning fund balance July 1, 2014		1,288,277	249,937	1,538,214	1,375,566
Ending fund balance June 30, 2015		1,391,080	337,344	1,728,424	1,320,563
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 650,000	Other long-term debt		\$ 239,338
Revenue debt		\$ 80,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,931,992
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF ACKLEY						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	351,879	205,801		192,157			749,837			749,837	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	351,879	205,801		192,157	0		749,837		T01	749,837	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	351,879	205,801		192,157	0	0	749,837			749,837	6
7	TIF revenues			21,707				21,707		T01	21,707	7
8	Other city taxes											
8	Utility tax replacement excise taxes	9,939	5,883		5,361			21,183		T15	21,183	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	22,571						22,571		T15	22,571	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	42,753				128,260		171,013		T09	171,013	14
15	TOTAL OTHER CITY TAXES	75,263	5,883	0	5,361	128,260	0	214,767	0		214,767	15
16	Section B - LICENSES AND PERMITS	5,846						5,846		T29	5,846	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	73,981	92			384	1	74,458		U20	74,458	18
19	Rents and royalties	23,932						23,932		U40	23,932	19
20	Other miscellaneous use of money and property					12,122		12,122		U20	12,122	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	97,913	92	0	0	12,506	1	110,512	0		110,512	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	10,000						10,000		B89	10,000	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	10,000	0	0	0	0	0	10,000	0		10,000	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		165,228					165,228		C46	165,228	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	456	1,251					1,707		C89	1,707	49				
50	Iowa Department of Transportation		2,987					2,987		C89	2,987	50				
51	Iowa Department of Natural Resources	61,070						61,070		C89	61,070	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	4,818	2,851		2,599			10,268		C89	10,268	54				
55	MILITARY CREDIT	386	229		208			823			823	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	66,730	172,546	0	2,807	0	0	242,083	0		242,083	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	19,538	1,000					20,538			20,538	63				
64	Library service		1,361					1,361		D89	1,361	64				
65	Township contributions	37,225	27,005					64,230		D89	64,230	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	56,763	29,366	0	0	0	0	86,129	0		86,129	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	133,493	201,912	0	2,807	0	0	338,212	0		338,212	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	359,363	A91	359,363	73				
74	Sewer							0	324,315	A8Ø	324,315	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	230,878						230,878		A81	230,878	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	48,359	A80	48,359	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	143,011						143,011		A89	143,011	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	250						250		A03	250	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	13,725						13,725		A61	13,725	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	387,864	0	0	0	0	0	387,864	732,037		1,119,901	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					4,144		4,144		U01	4,144	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	5,078	21,734					26,812	2,365	U99	29,177	109				
110	Sale of property and merchandise	83,120						83,120		U11	83,120	110				
111	Fines	5,716						5,716	3,468	U30	9,184	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	66,978	20,907					87,885	10,150		98,035	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	160,892	42,641	0	0	0	0	203,533	15,983		219,516	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ACKLEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,213,150	456,329	21,707	200,325	144,910	1	2,036,422	748,020		2,784,442	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	30,470						30,470		NR	30,470	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					785,000		785,000		NR	785,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	242,719			425,839			668,558			668,558	127
128	Internal TIF loans and transfers in					482,267		482,267			482,267	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	273,189	0	0	425,839	1,267,267	0	1,966,295	0		1,966,295	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,486,339	456,329	21,707	626,164	1,412,177	1	4,002,717	748,020		4,750,737	132
133												133
134	Beginning fund balance July 1, 2014	-278,063	1,115,559	87,966	14,186	289,957	58,672	1,288,277	249,937		1,538,214	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,208,276	1,571,888	109,673	640,350	1,702,134	58,673	5,290,994	997,957		6,288,951	136
137												137
138												138
139												139
140												140
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF ACKLEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	282,898	11,065					293,963		E62	293,963	2			
3	Purchase of land and equipment	46,887						46,887		G62	46,887	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	43,595	35,182					78,777		E24	78,777	13			
14	Purchase of land and equipment	13,902						13,902		G24	13,902	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	145,917						145,917		E32	145,917	16			
17	Purchase of land and equipment	13,000						13,000		G32	13,000	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation	204						204		E32	204	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	546,403	46,247	0	0	0	0	592,650			592,650	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		134,460					134,460		E44	134,460	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		26,270					26,270		E44	26,270	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		510					510		E44	510	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	17,160						17,160		E81	17,160	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	165,672						165,672		E89	165,672	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	182,832	161,240	0	0	0	0	344,072			344,072	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ACKLEY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,964						2,964		E32	2,964	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,964	0	0	0	0	0	2,964			2,964	103
104												104
105												105
106												106
107												107
108												108
109												109
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113												113
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117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	73,432	12,901					86,333		E52	86,333	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	20,777						20,777		E61	20,777	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	45,679						45,679		E61	45,679	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	4,032						4,032		E03	4,032	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	9,777						9,777		E61	9,777	135				
136	Other culture and recreation	143,255						143,255		E61	143,255	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	296,952	12,901	0	0	0	0	309,853			309,853	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	3,600						3,600		E89	3,600	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		26,307					26,307		E50	26,307	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	11,583						11,583		E89	11,583	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			21,387				21,387		E89	21,387	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	15,183	26,307	21,387	0	0	0	62,877			62,877	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,728						8,728		E29	8,728	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	52,900						52,900		E23	52,900	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	149,120						149,120		E25	149,120	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	41,209						41,209		E31	41,209	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	37,452						37,452		E89	37,452	171
172	Other general government — Current operation						15	15		E89	15	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	289,409	0	0	0	0	15	289,424			289,424	176
177	Section G — DEBT SERVICE				623,810			623,810			623,810	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	623,810	0	0	623,810			623,810	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						523,439		523,439			523,439	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	523,439	0	523,439			523,439	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	523,439	0	523,439			523,439	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,333,743	246,695	21,387	623,810	523,439	15	2,749,089			2,749,089	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ACKLEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								332,895	E91	332,895	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								130,504	E80	130,504	201
202	Purchase of land and equipment									G80	0	202
203	Construction								132,128	F80	132,128	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								10,265	E80	10,265	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ACKLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								54,821		54,821	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								660,613		660,613	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,333,743	246,695	21,387	623,810	523,439	15	2,749,089	660,613		3,409,702	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	13,395	214,764		27,955	412,444		668,558			668,558	255
256	Internal TIF loans/repayments and transfers out			482,267				482,267			482,267	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	13,395	214,764	482,267	27,955	412,444	0	1,150,825	0		1,150,825	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,347,138	461,459	503,654	651,765	935,883	15	3,899,914	660,613		4,560,527	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						58,658	58,658			58,658	263
264	Restricted		1,110,429			766,251		1,876,680			1,876,680	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-138,862		-393,981	-11,415			-544,258			-544,258	267
268	Total Governmental	-138,862	1,110,429	-393,981	-11,415	766,251	58,658	1,391,080			1,391,080	268
269	Proprietary								337,344		337,344	269
270	Total ending fund balance June 30, 2015	-138,862	1,110,429	-393,981	-11,415	766,251	58,658	1,391,080	337,344		1,728,424	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,208,276	1,571,888	109,673	640,350	1,702,134	58,673	5,290,994	997,957		6,288,951	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ACKLEY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 466,407

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
essential corp purpose	19U 410,000	29U 785,000	39U 545,000	49U 650,000	49U	49U	49U	189 17,329
11. Sewer utility	19U 100,000	29U	39U 20,000	49U	49U	49U 80,000	49U	189 4,870
12. capital lease	19U 258,078	29U 32,000	39U 81,210	49U	49U	49U	49U 208,868	189 4,064
13. bank loan	19U	29U 30,470	39U	49U	49U	49U	49U 30,470	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	768,078	847,470	646,210	650,000	0	80,000	239,338	26,263

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	58,639,838	x .05 = \$	2,931,992

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,728,424	\$			1,728,424

REMARKS

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Continued on next page

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